

911 03-1285

## Personal Exemption 41C

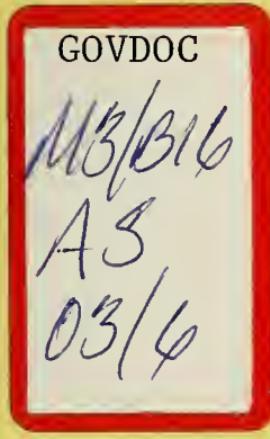
# ELDERLY

Limited Income (Over 65 years)

**Fiscal Year 2004**

(July 1, 2003 - June 30, 2004)

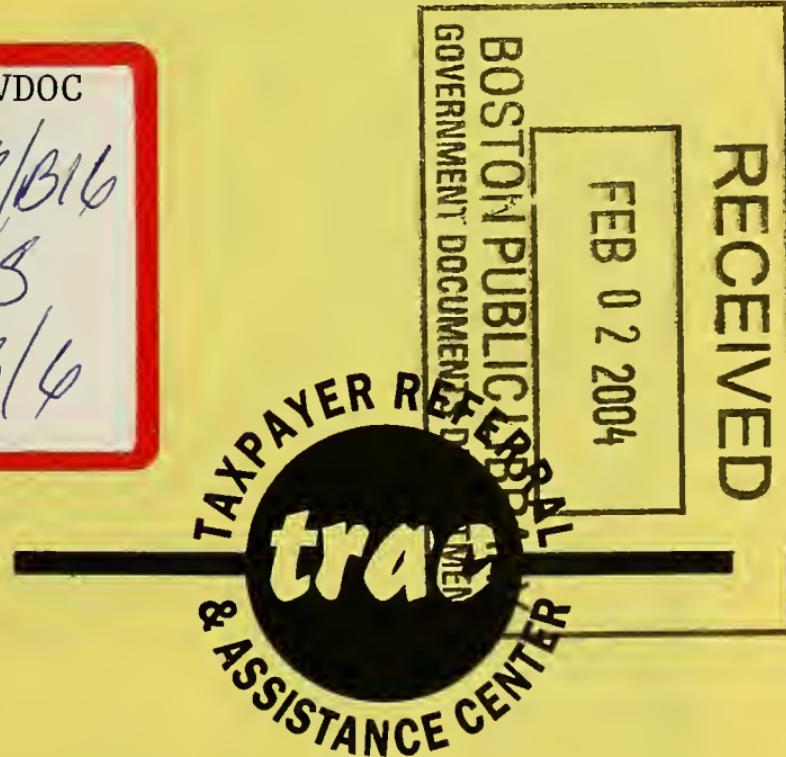
The elderly personal exemption **41C** provides assistance to elderly taxpayers who meet the age, income, whole estate and residency requirements. Please inquire about other available programs.



BOSTON PUBLIC LIBRARY  
GOVERNMENT DOCUMENTS DEPARTMENT

FEB 02 2004

RECEIVED



**(617) 635-4287**

City of Boston Assessing Department

## Renewals

If you were granted an exemption last year, the Assessing Department will send you a renewal application. However, it is your responsibility to ensure that a renewal is filed each year.

## New Application

If you think you qualify, contact the Taxpayer Referral & Assistance Center (TRAC) **Room M5 Mezzanine, City Hall, Boston, MA 02201** at **(617) 635-4287**. Office hours are Monday - Friday, 9AM - 5 PM. Supporting documentation, including a birth certificate and all other materials that will help the Board of Assessors make a determination, will be requested.

## Tax Payment

**NOTE:** the filing of an application does not mean you can postpone the payment of your tax.

## **What is a Personal Exemption?**

A personal exemption is a release from the obligation to pay all or a portion of the taxes assessed on a parcel of property.

## **What is the Exemption Amount?**

Taxpayers who are eligible for personal exemption 41C will receive a reduction in their tax liability of \$500. In addition, the City of Boston has elected to provide additional relief of up to \$500, provided that the additional amount does not:

1. reduce your final tax bill below the amount of tax you owed in the previous year; and
2. reduce the taxable value of your property below 10 percent of the assessed value.

## **How Do I Apply?**

Application must be filed with the Assessing Department, Room 301, City Hall, Boston, MA 02201 within three months of the mailing date of the fourth quarter tax bill for Fiscal Year 2004.

## Requirements

Review the requirements below to see if you are

- Reached the age of 65 as of July 1 of the ta
- Owned and occupied the property as of Jul
- Owned and occupied any real property in M
- A surviving spouse who has inherited the p
- Resided in Massachusetts for the past 10 :
- A gross income not exceeding:
  - \$20,000.00
  - +3,405.00 SSI Allowance
  - \$23,405.00 If single, or
  - \$30,000.00
  - +5,108.00 SSI Allowance
  - \$35,108.00 If married;
- A **\*\*whole estate**, excluding the value of t
  - \$40,000 if single
  - \$55,000 if married.

### \* Ownership

1. A qualified applicant must possess a sufficient interest in the property, the person's interest must be as joint owner or as tenant in common.
2. The holder of life estate satisfies the ownership requirement.
3. If the domicile is held in a trust, a person can:
  - a) Is a trustee or co-trustee of that trust.
  - b) Possesses a sufficient beneficial interest in the property.

## \*\* Whole estate

Residential properties containing more than four units included in the whole estate calculation.

## **A COPY OF THE TRUST AND SCHEDULE OF BENEFITS**

NOTE: If you or your spouse own property jointly, you may qualify for a personal exemption. However, each joint owner may only claim one personal exemption.

ble for Fiscal Year 2004. Check those that apply.

er;

the tax year; \* see **ownership** below

chusetts at least 5 years; or

erty and occupied it for at least 5 years;

roperty, not exceeding:

ownership interest in the domicile. To satisfy this ownership  
at least \$4000. The person may own this interest solely, as a

requirement.

satisfy the ownership interest if he/she:

in the domicile through that trust

s or commercial units will have a portion of the value of these

## **ES IS NECESSARY TO PROCESS THE APPLICATION**

ith other person(s), you may apply for your portion of the  
t meet certain financial requirements.



## If you have questions about:

- Personal exemptions
- Residential exemption;
- Real estate property tax;
- Personal property tax;
- Motor vehicle excise;
- Ward and parcel number;
- Changes of ownership;
- Duplicate tax bills;
- Property tax abatements;
- Current year tax bill payments
- Other tax-related questions.

**CALL:** the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

**E-mail:** [trac@cl.boston.ma.us](mailto:trac@cl.boston.ma.us)

**LOG-ON to:** [www.cityofboston.gov/trac](http://www.cityofboston.gov/trac)  
for information about the Elderly exemption  
and other personal exemptions.